G.R.S. IX–5]

Previous references.
CB 180-22-105 (Comptl Col 2w 61/22)

1923.

File No. 135/23

(CB)

Serial Nos. 142

Later references.
C.B. 173-23
CB 148-23-645-
CB 78-24-245 (Comptl.)
CB 114-25-8
CB 94-26-B 414
CB 102-26-1, 2, 641-
CB 217-29-142 (Comptl & Secretariat)

Preserved

GENERAL AND REVENUE SECRETARIAT.

C.B. C.O.

Serial Nos. 142

Part B for January 1924

SUBJECT.

Representation of Mr. G. B. Heblikar Deputy Commissioner of Income-tax regarding his rank & emoluments.

To The Comptroller, Mysore Govt. thro' the Financial Secy. The Commissioner of Income-tax.

No. 2140-1 Dy 26-12-23

Gives the pay of the Deputy Comm: of Income-tax at his grade pay plus special duty allowance of Rs. 150/- p.m. & orders the restoration of Mr. Heblikar to his proper place in the general line, allowing him to draw Rs. 800 + 150 from 25th Nov. 1923.

G. R. S. 59]

GENERAL AND REVENUE SECRETARIAT.

1913.
(Education)

File No. 95-13

Serial Nos. 1-3

Papers Filed.

Month August 13.

SUBJECT.

Prayer of one M. Subramanyam of Mysore for a foreign Scholarship to study Dental Surgery.

PREVIOUS REFERENCES.	LATER REFERENCES.
G. O. No. Rao 27/8/13.	

(For Disposal at a Meeting)

No. C. 191

.....6.....192

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.
(Clause v of the Schedule)

Representation of Mr. G.B. Heblikar, Deputy Commissioner of Income-tax, regarding his rank and emoluments.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

.....10th..November.192 3.

Chief Secretary to Government.

Extraordinary Member of Council.

35-26 T&P/4

First Member of Council. 13/11

Second Member of Council. 13/11

Third Member of Council.

1459

G. R. S. III—1] 1923-24.

GENERAL AND REVENUE SECRETARIAT.

(~~G.~~ C.B.)

NOTES.

File No. ~~32~~ 23.

FILE HEADING.

Personal file of Mr: Heblikar, Deputy Commissioner of Income. tax.

From

The Commissioner of Income. tax.

No. 3385. Dated 19-10-23. Received 23-10-23.

Diary No. 1459	Enclos. 1	Spare Copies. -	Serial No. 1

BRIEF ABSTRACT OF LETTER.

-Forwards a copy of representation received from Mr: Heblikar, Dy: Commr of Income. tax praying That he may be given (i) an allowance of Rs 150/- p.m. (ii) allowed to have his lien in the general line & (iii) that the pay of the Dy: Commr of Income. tax may be fixed at Rs 800 - 1200 &c:

NOTES AND ORDERS.

Subd. The Commr of Income. tax recommends That all the above prayers may be sanctioned.

If approved, the paper will be transferred to Confidential Branch for further action.

Rev Secy 24/10.

25/10

To Confdl Branch with Compts

27/10/23

NOTES—First Sheet.

G. R. S. III-2,

General and Revenue Secretariat. | C.B. File No. of 19

Serial No.

Before his appointment as Deputy Commr of Income Tax on Rs 800, Mr. Hebli Kar was drawing his grade pay of Rs 600 as Senior Asst. Commr plus an allowance of Rs 100 as Special Income Tax Collector. The latter post has been included in the cadre of Assistant Commrs, but the former post which was created in its place has been treated as outside the Civil Service cadre.

Mr. Hebli Kar requests that he may be seconded in the general line and allowed to draw Rs 200 over & above the pay of his permanent appointment, or that he may be given a pay of Rs 800 - 100 - 1,200 with the rank & status of a Deputy Commr. He also requests that he may be given a duty allowance of Rs 150 per mensem on account of the arduous & expensive nature of his duties.

The Commissioner of Income Tax recommends the grant of all the above requests.

Submitted with references for orders.

28.10.23

The pay of the Dep'y Comm'r of Income Tax at present is Rs 800. Mr Hebli Kar cannot be expected to

NOTE—Contn. sheet.

Serial No.

content with the present pay while his juniors may be drawing higher pay in the Br. Cadre grade.

Two courses are open either to take him out of the general cadre & fix for the post of the appointment at Rs 800-100-1200, or to grade him with Br Cadre, increasing the cadre of S.C.'s from 8 to 9 and giving him his proper relative rank. ~~In that case~~ In this case he may be given an allowance of Rs 100 and so minimising the disappointment of his out.

42
2.11.23

2/11/23

Asst Secretary

A drafting allowance as proposed by the D. T. Cadre is, I think, not necessary & I cannot consider him a fit case to award one for it.

Mr Hubback is here in his general line may be returned by his being transferred to the undivided cadre of the Gen. Asst Commr & treated in seniority among the Employees as D.T. Cadre Officers. When his turn comes for appointment to the Dy. Comr's cadre

NOTE—Contn. sheet.

Serial No.

In this ordinary course, he would be appt on such the contrivance is to be treated as his present appt.

The pay (as above) of the Dy Commr in cumulative may remain the same as Rs 800 as at present, until the next vacancy any Dy Commr is appointed to the place, he may be allowed to draw his grade pay as Dy Commr.

The Dy Commr & Treasurer may be given his rank & status & Dy Commr

Dawson

3/11

I agree. & suggest that A should have specific & accepted in Rules

When ever any person is appointed to act he should be told whether under what pay & what officer

Please see note of the kind in the margin of list

Maybe considered in Cl 4

If so Considered

4.11

Submitted. (arrangement referred to in my D.O. is also submitted)

Yr

NOTE—Form on sheet.

106
5.11.23.

G. R S. III-2]

7945

General and Revenue Secretariat.

C. B. File No. 135- of 1923.

Serial No.

1 From

The Commissioner of Income Tax, No C.335/23-24 B. 1.11.23

Recommends that the name of Mr. G. B. Heblikar may be reinserted in the Civil Service Cadre and seconded and the addition of Rs 200 to his grade pay may be continued so long as he holds his present post and that he may be given the rank & status of a Deputy Commr. of a District.

His previous representation was submitted to Deputy on 3rd Nov 23.

Submitted for orders.

Sd 5.11.23.

In Devan's absence, Mr Cooper's papers

Issues with compts

7/11

Mr Heblikar may be assured that his emoluments as Dy Commr Income Tax will not be less than that his immediate junior will get in the General line. He may be seconded in the general list.

Munshi 8/11/23

Concurred

10/11

NOTE—Contn. sheet.

Extract from the Proceedings of the 676th *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 7th December *19* 23

6

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119. Subject: (Clause v of the Schedule)

Representation of Mr. C.B. Heblikar, Deputy Commissioner of Income-tax, re: his rank and pay.

OPINION OF THE COUNCIL.

In modification of existing orders, the pay of Deputy Commissioner of Income-tax may be the grade pay of the officer selected plus a duty allowance of Rs.150 with the proviso that the minimum emoluments of the post including the duty allowance shall be Rs.800 per mensem.

(Sd.) A.R. Banerji,
Dewan of Mysore.

"EXTRACT"

Chief Secretary to Government.

WD 433—GPB—1,000—1-9-20

C191

[F. R. S. 12]

W D 473—GPB—1,000—12-9-18

7

General and Revenue Secretariat.

CB File No. 135 of 1923

Representation of Mr. Heblikar re: his rank & pay.

*9. (a) If the views expressed by the Financial Secretary in any case, whether original or un-officially referred, are not accepted by the Member of Government in charge, or by the Dewan and Members of Council, as the case may be, the file containing the discussions shall be sent to the Financial Secretary a second time, in order to enable him, in cases in which he considers that the orders proposed to be issued are opposed to financial rules of Government or to recognised financial principles or for other reasons of a financial nature, are open to objection, to record a respectful representation to that effect, which will be placed by the Dewan before His Highness the Maharaja for consideration.

(b) All cases sent to the Financial Secretary under this rule should be treated as immediate and returned to the Department concerned within three days of receipt.

Extract from the Proceedings of the Council is put up.

Forwarded, with compliments, to the Financial Secretary to Government, under paragraph 9 * of the Government Order No. G. 17572-8—G. M. 676-17-1, dated 22nd June 1918.

By Order,

for Chief Secretary to Government.

10/12/23

Subd to 2nd Member for final note.

10/12

S. N. Subd.
13.12.23.

13/12

Dewan)

Final Note by the Second Member of Council.

Subject:—

Representation of Mr. G.B. Heblikar, Deputy Commissioner of Income-tax regarding his rank and pay.

The post of the Special Collector of Income-tax for the Bangalore and Mysore Cities having been abolished and the appointment of a Deputy Commissioner on a pay of Rs.800/- having been created in its place, Mr. G.B. Heblikar, Senior Assistant Commissioner, who held the former appointment on his grade pay of Rs.600/- plus an allowance of Rs.100/- was appointed Deputy Commissioner of Income-tax on Rs.800/- in Government Notification No.4516/C.B.180-22-3 dated 5th March 1923, the new appointment being placed outside the civil service cadre.

2. The Comptroller having removed Mr. Heblikar's name from the list of Senior Assistant Commissioners on the strength of the above order, a representation was made by Mr. Heblikar through the Commissioner of Income-tax requesting that he might be seconded in the general line during his employment as Deputy Commissioner of Income-tax so that he might not lose his chance of promotions in the Deputy Commissioner's grade and that he might be given a local allowance of Rs.200/- in addition to his grade pay or if this cannot be done that he might be given an annual increment of Rs.100/- with a right of appointment to higher administrative posts in the service.

3. When the papers came before me I recorded that Mr. Heblikar might be seconded in the general line so that his claims to the Deputy Commissioner's place might not be overlooked when his turn came for the appointment, that the pay of the appointment of Deputy Commissioner of Income-tax might remain fixed at Rs.800/- as at present, subject to the condition that if any Deputy Commissioner were appointed to the place he might be allowed to draw his grade pay, and that

that whoever holds the appointment of the Deputy Commissioner of Income-tax might be given the rank and status of a Deputy Commissioner. The Dewan expressed his general agreement with the proposal and observed that whenever any junior acts as Deputy Commissioner Mr. Heblikar's pay should be not less than the pay of that officer.

Pages of office Notes

4. The question was discussed at the meeting of the Council on the 7th instant and it was resolved as follows:-

Page 6 of do

"In modification of existing orders, the pay of the Deputy Commissioner of Income-tax may be the grade pay of the officer selected plus a duty allowance of Rs.150/- with the proviso that the minimum emoluments of the post including the duty allowance shall be Rs.800/-."

5. The result of the modifications proposed by the Council will be that Mr. Heblikar will be seconded in the general line and will draw when promoted as Deputy Commissioner his grade pay and a duty allowance of Rs.150/- per mensem.

6. I beg to solicit the gracious approval of His Highness to the above resolution.

12th December 1923.

OFFG: SECOND MEMBER OF COUNCIL.

(10

Submitted to His Highness.

I submit herewith a Final Note by the Second *Member of Council on the subject of* Representation of Mr. G.B. Heblikar, Deputy Commissioner of Income-tax, regarding his rank and pay, *for His Highness' gracious approval.*

Dewan.

14 DEC 1923

C 191 (12

G. R. S. III-2]

General and Revenue Secretariat.

CS File No. 135 of 1923

Serial No.

Representation of Rao Saheb G. B. Hebbalkar, Deputy Commr of Income-tax re: his rank and emoluments.

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to the Members of Council for perusal of

*

His Highness' orders $\frac{\text{before}}{\text{after}}$ issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

17/12

Chief Secretary to Govt.

Through the Secretary to Government,

.....Department.

4684
18-12-23

FIRST MEMBER OF COUNCIL. 17/12

SECOND MEMBER OF COUNCIL. 17/12

19/12/23

THIRD MEMBER OF COUNCIL.

NOTE—Contn. sheet.

Mono WD 1335—GPB—500—16-1-23.

(17

G. R. S. III-2]

734

General and Revenue Secretariat. | C.B. File No. 135 of 1927.

Serial No.	
	A draft order is submitted for approval or other orders.
	Draft for Appl Dept Mr 19/12/27. Rev. Secy) II Member) Draft for approval Draft for approval C.S.
2.	To The Comptroller thro' Fin. Secy. & Comm. of Income Tax. G.O. No. 2140-I dated 26.12.27. Fixes the pay of the Deputy Comm. of Income Tax at his grade pay plus a daily allowance of Rs 150 per mensem and orders the restoration of Mr. Hebbikar to his proper place in the general line, allowing him to draw Rs 800 + 150 from 27th Nov 27.

B

NOTE—Contn. sheet.

13748

1459.
P.F.32-23-1.

WD 1452—GPB—1,000 copies 28-8-21

IN REPLY REFER TO Case No. 335
NO.....
ENCL. 1 2 all

OFFICE OF THE COMMISSIONER OF INCOME-TAX IN MYSORE.

Camp Mysore, ~~Bangalore~~ dated 10th October 192 3

GEN. & REV. SECTT. Br. 23 OCT. 1923

FROM

A. Subramanya Iyer, Esq., B.A.,
~~K. CHANDY, ESQ., B.A.,~~
Commissioner of Income-tax in Mysore.

To

K. Matthan, Esq., B.A.,
Chief Secretary to Government.

Sir,

I have the honour to submit, herewith, for the favourable consideration of Government a copy of representation received from Mr. Heblikar, Deputy Commissioner of Income-tax. He has a real grievance and is ~~entertained~~ held, I think, to seek redress. The pay and allowance that he was getting as Special Income-tax Collector have been consolidated and he is getting now a pay of Rs 800/- as Deputy Commissioner of Income-tax. There has been no addition to his emoluments at all. An allowance of Rs 150/- a month might be sanctioned as claimed.

2. The next point urged is that his lien in the general line should be continued. This is quite reasonable and might also be sanctioned.

3. The third point urged is that the ~~grade~~ pay of Deputy Commissioner of Income-tax might be the same as that of Deputy Commissioners of Districts, that is, from Rs 800/- to Rs 1200/-. I am of opinion that he should have the status and pay of a Deputy Commissioner and recommend this prayer also for the sanction

of

of Government.

I have the honour to be,

Sir,

Your most obedient servant,

COMMISSIONER OF INCOME-TAX.

CONFIDENTIAL.

D.O.
No.

Office of the Deputy Commissioner,
of Income-tax in Mysore,

Bangalore, 16th October 1923.

My dear ~~Sir~~,

I find that the Comptroller has omitted my name from the Civil Service Cadre in the Civil List, corrected up to 1st July 1923. As the exclusion of my name from the general line is likely to prejudicially affect my position in relation to other officers in the Civil Service, in the future and as I feel that the difficult and expensive nature of my duties is not fully appreciated, I request you to place the following few lines before Government for favourable consideration:-

I must state at the outset that I am grateful to Government for having acknowledged the good work done by me in the Income-tax Department by assigning to me more responsible and difficult work and a higher status, (necessary for the proper and efficient discharge of my new duties), than I had sometime ago.

As to the arduous and difficult nature of my duties, I may be permitted to point out that my work is not to be judged by the number of persons I assess or the amount of tax I put into the State Coffers. I had the very onerous task of assisting at the organization and the shaping of a new, important and growing Department of Government and at the introduction of a levy, which like all other direct imposts is obnoxious to the people, as the amount, one has to pay, is fixed by methods, which are at once arbitrary and inquisitorial and collected under a Regulation, most of the operative clauses of which are unintelligible to those who have to pay the tax. My duties, at any rate, at the beginning, required a careful comparative study of the varying practices obtaining in different parts of India, a careful watching of Government interests, sympathy, tact,

industry and infinite patience. I find that I have become so identified with the Department, in the popular mind, that I have very often to disabuse people of the idea that I have control over all the Income-tax offices in the Mofussil or that I am responsible for the proper working of the Income-tax Regulation throughout the State.

It is not for me to say how far I have succeeded in my task. Though Government have recorded, from time to time, appreciation of my work during the first two years of my service in the Income-tax Department I have got no reward for it except the satisfaction of having done my duty and justified my selection. In the third year, seeing that I was willing, Government gave me more work and more responsibility and a promotion, which is, by reason of the exclusion of my post from the Civil Service, likely to do me harm,not good, in the long run.

As I apprehend that Government are not likely to send me back to my original (Revenue) Department in the near future and as my remaining outside the Civil Service Cadre, on a fixed salary is likely to injure my future prospects and promotion I pray that I may be seconded in the general line, so that I may get the benefit of class promotions in the cadre of Deputy Commissioners according to seniority,and my pay fixed, as at present, at two hundred rupees over and above the pay of the grade or class I may happen to be in, so long as I continue to hold my present special appointment. If, for any reason, this cannot be done, my appointment may be converted into a graded one with the minimum and maximum pay corresponding respectively to that of the last and first class Deputy Commissioners with an annual increment of Rs100. If the Deputy Commissioners are given an incremental scale of pay I may also be given the same with some increments in advance. If I am put outside the cadre of Deputy Commissioners of Districts, I trust that Government will give

me the assurance that my claims to prize appointments will be considered when my turn comes .

I think a word of explanation is necessary as to the annual increment of Rs100 claimed by me . A glance at the current Civil List will show that, (for reasons into which it is unnecessary to go here such as faulty recruitment between 1901 and 1905, nomination to the Civil Service of officers with some service behind them, who have now retired, death of certain young men appointed during that period, etc) it has become possible, for the time being, for Deputy Commissioners to rise from one class to another in less than two years . Further, in view of the fact that under existing conditions such of my seniors as do not retire under the superannuation rule, will not only become, within the next five years, Heads of Departments or hold higher posts but will leave one or two such vacancies for their juniors, the annual increment of Rs100 claimed by me will, I trust, be regarded as quite reasonable .

Whilst in Government service I have specialized in the Income-tax Department, as some others have in other Departments, I trust that Government will give me the same encouragement in the shape of higher emoluments as they have given to others . I shall content myself with giving a few instances of Civilians who have been given special promotions for specializing:-

1. Mr . P . G . D'Souza, who is not even a permanent 3rd class Deputy Commissioner, has been given Rs1,400 .

2. Mr . M . N . Krishna Rao, who was below Mr .Venkoba Rao (who is even now only a permanent senior Assistant Commissioner in the general line), has been given Rs1,400 for specalizing in State Finance .

3. Mr. N. Madhava Rao, who is my junior and whose permanent pay is only Rs600 has been recently given Rs1,200.

4. Mr. C. Ranganatha Rao Saheb an Officer of still lower standing, has been given Rs1,000.

5. Mr. Y. Narasin Rao, whose pay in the general line is only Rs300, has been given a substantive pay of Rs800.

The names of the last mentioned three officers are being shown in the general line. They have thus the advantage of not only drawing substantially increased emoluments whilst holding special appointments, but also of having a lien on all posts in the general line.

I hope, I shall be pardoned for maintaining that while my work is in no way less arduous than that of either Mr. N. Madhava Rao or Mr. Ranganath Rao Saheb, I have the added disadvantage of working in a Department, which is, in the very nature of things, obnoxious to the people and of holding a post which is particularly so, for it was created for the purpose of concerting measures for the imposition of an unpopular levy.

I have already pointed out how I have not been rewarded for the first two years of work in the Income-tax Department and how in the third I was given a promotion, which as matters stand at present appears to be of doubtful value. In these circumstances I pray that I may be accorded a treatment similar to that given to the officers named above, i.e. given a special pay whilst holding a special appointment. I shall feel sufficiently recompensed for my first two years' work in the Income-tax Department if I am given two increments in advance in the grade

Rs800-100-1,200, as this will just enable me to reach the pay of a 1st class Deputy Commissioner at more or less the same time as my contemporaries.

When I was appointed Deputy Commissioner of Income-tax, I was promised the rank and status of a Deputy Commissioner of a District. But this has now been virtually denied to me. It has been decided that I am not entitled to Palace invitations during the Birth Day and Dasara festivities and thus made to feel that I hold a lower position than that of Deputy Commissioners of Districts. In the matter of personal establishment and patronage, etc. I am not given the privileges and powers of a District Deputy Commissioner. I have to inspect Income-tax Offices in the Districts where I am regarded as an interloper by Deputy Commissioners and as a fault finding busybody by Assistant Commissioners. Unless I have the full rank, status and prestige of a Deputy Commissioner of a District at my back, it will not be possible for me to set matters right in the moffusil.

Before I conclude I would like to say a word about the expensive nature of my duties. I have not, of course, the conveniences and amenities of life of a Deputy Commissioner of a District. On account of the long distances that I have to cover (the journey being practically always by rail), the travelling allowance that I get does not suffice for my ordinary travelling expenses and the private establishment I have to maintain for such absences from Bangalore. I find that I am out of pocket at every trip that I make into the moffusil. In these circumstances, I pray that I may also be given a duty allowance of Rs150 per mensem on account of the arduous and expensive nature of my duties.

In conclusion, I would request you to submit this representation to Government at an early date with your kind support.

Yours sincerely,

(Sd). G. B. Heblikar,

A. Subramanya Iyer, Esq., B.A.,
Commissioner of Income-tax
in Mysore, Bangalore,
(Camp) MYSORE.

GBH-AAN.

"C O P Y".

Commissioner of Income-tax
in Mysore.

WD 1452—GPB—1,000 copies 28-3 21

14579

CB 734

IN REPLY REFER TO
NO. C.335/23-24.
ENCL. 1.

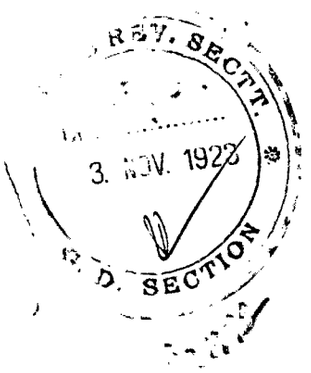
OFFICE OF THE COMMISSIONER OF INCOME-TAX IN MYSORE.

Bangalore, dated 1st November *1923*.

821

FROM A. Subramanya Iyer, Esq., B.A.,
~~K. CHANDY, ESQ., B.A.,~~
Commissioner of Income-tax in Mysore.

CB 135-23-1



To

K. Matthan, Esq., B.A.,
Chief Secretary to Government.

Sir,

In continuation of my letter No. C. 335/23-24 dated 19th October 1923, I have the honour to forward, herewith, another letter from Mr. G. B. Heblikar in the matter of the exclusion of his name from the Civil Service Cadre.

2. I have already expressed the opinion that he has a real grievance. The Government have conceded that his work in the Income-tax Department deserves special treatment and have accordingly given him a consolidated pay, which may be said to be made up of his grade pay plus Rs 200/- per month. All that he now asks for is that his name should be reinserted in the Civil Service Cadre and seconded and that the excess of Rs 200/- given to him in addition to his grade pay should be continued to him so long as he holds his present appointment.

3. As his request for transfer from the Income-tax Department cannot be entertained and as it is to the interest of Government that he should work contentedly, I would strongly recommend that his name may be reinserted in the Civil Service Cadre and the addition of Rs 200/- to his grade pay

may

may be continued so long as he holds his present post. This will involve his being given Rs. 800/- plus Rs. 200/- when any of his juniors is appointed as a Deputy Commissioner or a Secretary to Government.

4. In my previous letter, I have suggested that Mr. Heblikar may be given a special grade and duty allowance of Rs. 150/- but as he himself prefers to continue seconded in the general line, it is unnecessary to create a special grade for the Deputy Commissioner of Income-tax.

5. As to the other prayer, I have already suggested in my letter No. C. 335/23-24 dated 19th October 1923 that he may be given all powers of a Deputy Commissioner of a District and declared to have the rank and status of a Deputy Commissioner of a District.

I have the honour to be,

Sir,

Your most obedient servant,

COMMISSIONER OF INCOME-TAX.

D.O. Office of the Deputy Commissioner of Income-tax in Mysore, Bangalore,

Camp, Mysore, Dated 30th October 1923.

My dear Sir,

As I am afraid that my letter dated 16th October 1923 containing my representation in the matter of the omission of my name from the Civil Service Cadre, is liable to be misunderstood, I beg to state here as succinctly as possible my grievances and the redress I seek at the hands of Government.

OFFICE OF THE COMMISSIONER OF INCOME TAX IN MYSORE.
Recd. NOV 1 1923
No. C. 3857/23-24
Enclosures, if any. 1

My grievances are:-

(i) Along with some other officers, I have suffered from stagnation due to the amalgamation of the higher appointments in the various departments into the Civil Service in 1906. At this juncture when, owing to a peculiar concatenation of circumstances -- defective recruitment between 1901 and 1905 and other causes mentioned in my letter under advertance -- the ill-effects of the amalgamation are about to be wiped out, by rapid promotions, for the time being, I find, to my dismay, that my name has been removed by the Comptroller from the Civil Service Cadre with the result that I am deprived of the chance of getting pari passu promotions in the general line.

(ii) If I continue as Deputy Commissioner of Income-tax on a fixed pay, outside the Civil Service Cadre, I shall also lose my relative rank with regard to other Civilians; and

(iii) I am virtually denied the powers and privileges of a Deputy Commissioner of a District.

The redress I seek is as follows:-

My name should be restored to its former place in the Civil Service but seconded and my salary fixed, <u>as at present</u>, at Rs.200/- over and above my grade pay, (as Senior Assistant Commissioner or Deputy Commissioner as the case may be), so long as I continue to hold the special appointment. In other words, what I ask for is that, when an officer below me is

appointed as a Deputy Commissioner or Secretary to Government, I should be given a consolidated salary of Rs.200/- over and above the grade pay of that officer (or what comes the same thing, his grade pay plus a duty allowance of Rs.200/-). If, however, Government consider that my post should be placed outside the Cadre of Deputy Commissioners, so that anybody, who specialises may be appointed to it, irrespective of his standing in the Civil Service and that I should continue in the Income-tax Department, I submit that it stands to reason that, to compensate me for the loss of pay, prestige, prospects and conveniences of life of a Deputy Commissioner of a District, special treatment should be accorded to me in order that I may get some little extra remuneration for the arduous nature of my duties and for specializing. If Government decide to put me outside the Cadre of Deputy Commissioners, I should be started on a pay of Rs.1,000/- in the grade 800-100-1200 and for reasons given in my letter under advertance, granted a duty allowance of Rs.150/- per -- month, so that besides getting the pay of a first-class Deputy Commissioner roughly at about the same time as my contemporaries my total emoluments in the course of the next five years may be about the same as those which I would get if I am seconded in the manner indicated above, in the general line. I would add here that I would much prefer to be seconded in the general line with a duty -- allowance of Rs.200/- as at present to being put in a special grade on a special pay outside the Civil Service. I am after all asking for a very very small fraction of the additional revenue which my individual efforts bring to the Government.

(ii) I also pray that I may be given in my Department not only the rank and status but also the powers and privileges which Deputy Commissioners of Districts have in the Revenue Department.

The worry and unpopularity incidental to my post are

so great that I feel that I am justified in requesting the Government to transfer me to the Revenue Department, if they do not see their way to grant both my prayers, I am quite willing to take my chances of promotion in the general line.

In conclusion, I must say that I am highly grateful to Government for having in appreciation of my services in the Income-tax Department given me a promotion which on account of the arbitrary exclusion of my name by the Comptroller from the Civil Service Cadre, will do me harm not good. I must reiterate here that my complaint is not against the Government but against the Comptroller who has, apparently, without obtaining specific orders of Government, removed my name from the Civil Service Cadre. I am constrained to make this representation now as I fear that if I do not do so, I shall not only lose my relative place with regard to other officers in the general line but also suffer heavy pecuniary loss later on.

In these circumstances, I would again request you to put my representation before Government in its proper light.

Begging to be excused for the trouble, I remain,

Yours sincerely,

G B Hebbalkar

A. Subramanya Iyer, Esq., B.A.,
Commissioner of Income-tax
in Mysore, Camp, Mysore.

GBH-AAN.

G.R..S[redacted] G 34]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

, *the* *192* .

Date of issue 26/11

Signed by

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section C.B.

File No. 135-23

Serial No. 2

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read—

1. G.O. no H. 3526-36/I.T.10-22-3 dated 6th Feby 1923 sanctioning among others the appointment of a Deputy Commr of Income Tax on a salary of Rs 800 per mensem.

2. Memo no 4517/C.B.180-22 dated 5th March 1923 ordering that the above appointment will be outside the Civil Service cadre.

3. Correspondence ending with letter no C. 335/23-24 dated 1st Nov 23 ~~Order Thereon No.~~ from the Commissioner of Income Tax in Mysore submitting for favourable consideration a representation of Mr. G. B. Hebbiker, Deputy Commr of Income Tax, regarding his rank in the Civil Service cadre & his emoluments.

Order No. 2140-I/C.P./25-29-2

dt 26/12/21.

In modification of the G.O. read above, Govt direct that ~~the~~ any officer selected for ~~salary of~~ the Deputy Commr. of Income Tax be ~~fixed~~ fixed ~~in the grade~~ Secretariat on his permanent appointment ~~and given as salary, the grade pay~~ pay ~~of the officer selected thus~~ in their respective scales. a duty allowance of Rs 150 per mensem, ~~only~~ with the proviso that the minimum emolument of the post including the duty allowance shall be Rs 800 per mensem.

2. Mr. Hebbiker ~~who~~ whose name appears ~~at~~ at Sl. No. 2 of the list annexed to his application dated 29th Dec. 21 for appointment as Deputy Commr. of Income Tax ~~will be recorded in the general~~ will be considered in his proper place in the general line; and he will be treated as selected for the Indian Income Tax Service on his passing the prescribed departmental examination, and he will be allowed ~~in the line and he will be allowed~~ to draw from the date on which he was appointed to act as Deputy Commr, III class, i.e., the grade pay of Rs. 800 on appointment and a duty allowance of Rs. 150 per mensem.

List of enclosures.

By order,
Secretary.

To
The Comptroller thro' Fin. Sec.
" Commr. of Income Tax
" copy to G.J. Section.

Copied by

Examined by

WD 1883—GPB—1,000,00—21-12-21.

Sent 19.12.21

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

- - -

Read-

G.O. No. Fl.3526-36/I.T. 10-22-3 dated 6th February 1923 sanctioning among others the appointment of a Deputy Commissioner of Income-tax on a salary of Rs.800 per mensem.

2. Memo No.4517/C.B.180-22 dated 5th March 1923 ordering that the above appointment will be outside the Civil Service cadre.

3. Correspondence ending with letter No.C.335/23-24 dated 1st November 1923 from the Commissioner of Income-tax in Mysore submitting for favourable consideration a representation of Mr. G.B. Heblikar, Deputy Commissioner of Income-tax, regarding his rank in the - civil service cadre and his emoluments.

....

Order No. 2140-1/CB135-23-2

Dated Bangalore, 26th December 1923.

In modification of the G.O. read above, Government direct that an officer selected for the post of the Deputy Commissioner of Income-tax be seconded in his permanent appointment and given as salary his grade pay in such appointment plus a duty allowance of - - Rs.150 per mensem, with the proviso that the minimum emoluments of the post including the duty allowance shall be Rs.800 per mensem.

2. Mr. Heblikar whose name had been omitted from the list of Assistant Commissioners on his appointment as ~~of~~ Deputy Commissioner of Income-tax will now be restored again to his proper place in the general line, and

he will be treated as seconded therein during his employment in his present post. In accordance with para 1 above, he will be allowed to draw from 27th November 1923, the date from which he was appointed to act as Deputy Commissioner, III Class, his grade pay of Rs.800 as acting Deputy Commissioner and a duty allowance of Rs.150 per mensem.

P. Chentan Nair

Revenue Secretary to Govt.

To

The Comptroller to Government,
through the Financial Sectt.

The Commissioner of Income-tax.